

State of Kansas
County

To the Clerk of Coffey County, State of Kansas
We, the undersigned, officers of

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County Clerk's Use Only	
Nov 1, 2018 Total Assessed Valuation	
8	

Val = 552, 165, 433

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

27,847,921
NO

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[Signature]
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Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Coffey County, Kansas
110 S. 6th Street
Burlington, KS 66839

Management is responsible for the accompanying historical financial statements of Coffey County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2017, in accordance with the Kansas Department of Administration - Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Coffey County, Kansas, for the years ending December 31, 2018 and 2019 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration - Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration - Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Jarred, Gilmore & Phillips, PA

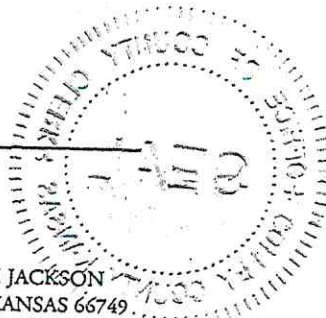
JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
Chanute, Kansas
July 23, 2018

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125



Computation to Determine Limit for 2019

Amount of Levy

1. Total tax levy amount in 2018 budget	+ \$	27,273,494
2. Other tax entity levy in 2018 budget	- \$	0
Other tax entity levy in 2018 budget	- \$	0
3. Net tax levy	\$	27,273,494

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+	1,218,945	
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	3,784,789	
5b. Personal property 2017	-	4,319,014	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018 :	+	121,993	
7. Expiration of property tax abatements	+	0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		1,340,938	
10. Total estimated valuation July 1, 2018		551,826,382	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		0.0024	
12. Percentage adjustment increase (12 times 3)	+	\$ 66,436	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$	381,829	
15. Total Percentage Adjustments	\$	448,265	

See accompanying summary of significant forecast assumptions and accountants' compilation report

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u> </u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u> </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u> </u>	
22. Law enforcement expenses - 2019 budget:		+	<u>2,547,467</u>	
Law enforcement expenses - 2018 budget:		-	<u>2,387,875</u>	
CPI adjustment	1.40%		<u>33,430</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>126,162</u>
23. Fire protection expenses - 2019 budget:		+	<u> </u>	
Fire protection expenses - 2018 budget:		-	<u> </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2019 budget:		+	<u>1,019,747</u>	
Emergency medical expenses - 2018 budget:		-	<u>1,019,747</u>	
CPI adjustment	1.40%		<u>14,276</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Total Revenue Adjustments				<u>126,162</u>

See accompanying summary of significant forecast assumptions and accountants' compilation report

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
28. Total Computed Tax Levy		<u>27,847,921</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	21,396,160	
2016 Tax Levy (Less Levy for other Governmental Units)	24,710,328	None
2017 Tax Levy (Less Levy for other Governmental Units)	26,500,579	None
2018 Tax Levy (Less Levy for other Governmental Units)	27,273,494	None
Average Tax Levy (last three years)	26,161,467	
CPI Adjustment of 0.021	549,391	
Average Tax Levy Adjusted by CPI	26,710,858	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	<u>27,847,921</u>	
Exemption from Election Requirement	No	

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Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)	27,847,921	
2018 Tax Levy (Less Levy for other Governmental Units)	27,273,494	
Change in Levy	574,427	
CPI Adjustment		381,829
2019 Mill Rate (Less Mills for other Governmental Units)	50.466	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		<u>381,829</u>
Exemption from Election Requirement	No	

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,854,381	266,797	12,759	15,960	23,730	3,026
Debt Service						
Road & Bridge	2,785,151	50,024	2,392	2,992	4,449	567
Ambulance	995,048	17,872	855	1,069	1,589	203
Conservation District	29,396	528	25	32	47	6
Economic Development	299,893	5,386	258	322	479	61
Employee Benefits	4,260,977	76,531	3,660	4,578	6,806	868
Extension Council	170,981	3,071	147	184	273	35
Health	351,276	6,309	302	377	561	72
Historical Society	273,255	4,908	235	294	436	56
Hospital Maintenance	996,161	17,892	856	1,070	1,591	203
Library	1,015,259	18,235	872	1,091	1,622	207
Library Employee Benefits	183,242	3,291	157	197	293	37
Mental Health	80,386	1,444	69	86	128	16
Intellectual Disability	153,256	2,753	132	165	245	31
Noxious Weed	446,543	8,020	384	480	713	91
Special Bridge	378,289	6,794	325	406	604	77
TOTAL	27,273,494	489,855	23,428	29,303	43,566	5,556

County Treas Motor Vehicle Estimate 489,855

County Treas Recreational Vehicle Estimate 23 428

County Treas 16/20M Vehicle Estimate 29,303

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor

0.01796

Recreational Vehicle Factor

0.00086

16/20M Vehicle Factor

0.00107

Commercial Vehicle Factor

0.00160

Watercraft Factor	0.00020
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0.00020

Coffey County

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Capital Improvement	806,000	2,247,726	2,247,726	Res. #730
General	Special Equipment Reserve	272,039	-	-	K.S.A. 19-119
General	Risk Management Reserve	215,000	-	-	Res #816-A
General	Technology Office Reserve	110,000	-	-	Res #633
General	Community Improvement Reserve	1,517,993	-	-	Res #744
General	Fiber Optic System Construction	200,000	-	-	K.S.A. 19-120
General	GIS Reserve	46,252	-	-	K.S.A. 12-2615
Economic Development	Community Improvement Reserve	26,000	-	-	Res #744
Employee Benefits	Risk Management Reserve	600,000	-	-	Res #816-A
Health	Special Equipment Reserve	-	-	-	K.S.A. 19-119
Health	Risk Management Reserve	-	-	-	Res #816-A
Noxious Weed	Special Noxious Weed	-	50,000	65,000	K.S.A. 2-1318
Road & Bridge	Special Equipment Reserve	300,000	-	-	K.S.A. 19-119
Road & Bridge	Special Highway	300,000	-	-	K.S.A. 68-590
Motor Vehicle Operating	General	7,651	65,000	8,000	K.S.A. 8-145
	Total	4,400,935	2,362,726	2,320,726	
	Adjustments*		65,000	8,000	
	Adjusted Totals	4,400,935	2,297,726	2,312,726	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.
See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
Fiber Optic Communications System	6/1/2015	6/30/2021	5.90	2,027,851	1,215,305	Monthly	Monthly	322,100	43,510	341,626	
Total Other					1,215,305			322,100	43,510	341,626	
Total Indebtedness					1,215,305			322,100	43,510	341,626	

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases. See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,632,066	2,493,049	4,264,711
Receipts:			
Ad Valorem Tax	12,693,834	14,823,187	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	30,417	28,815	28,999
Motor Vehicle Tax	219,481	242,595	266,797
Recreational Vehicle Tax	10,544	11,401	12,759
16/20M Vehicle Tax	12,218	12,754	15,960
Commercial Vehicle Tax	20,187	25,156	23,730
Watercraft Tax	0	2,871	3,026
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rental Excise Tax	0	1	0
Mineral Production Tax	0	780	0
Interest on Tax	42,948	40,000	40,000
State Grant	0	0	0
Local Alcoholic Liquor Tax	481	384	840
Mortgage Registration Fees	31,014	25,000	25,000
Officer Fees	78,375	60,000	60,000
Sale of Recycling Materials	45,520	30,000	30,000
Sale of Surplus Property	0	0	0
Donations	100,900	125,000	0
Operating Transfers from:			
Motor Vehicle Operating Fund	7,651	65,000	8,000
Cancelled Encumbrances	51,995	0	0
Windfarm PILOT	0	920,147	235,000
In Lieu of Taxes (IRB)	17,969	16,407	16,000
Interest on Idle Funds	205,101	205,000	205,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	30,742	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,599,376	16,634,498	971,111
Resources Available:	15,231,442	19,127,547	5,235,822

See accompanying summary of significant forecast assumptions and accountants' compilation report
Page No. 7

Coffey County

2019

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	15,231,442	19,127,547	5,235,822
Expenditures:			
County Commission	172,701	191,229	195,008
County Clerk	161,237	202,183	195,100
County Treasurer	191,968	232,568	249,100
County Attorney	167,398	166,809	171,014
Register of Deeds	123,753	136,000	140,000
Unified Court	147,952	146,824	147,700
Courthouse General	719,935	962,476	951,800
Airport	260,000	285,000	310,000
Appraiser	512,116	661,469	702,314
County Counselor	66,141	70,669	71,995
Election	123,916	349,276	313,600
Janitor	134,821	162,975	175,400
Technology	131,487	179,750	163,250
Technology Training & Equipment	94,567	230,000	230,000
Wellness Program	31,217	40,000	65,000
Kansas Legal Services	8,000	9,000	10,000
Construction - Public Works	976,005	1,200,000	1,500,000
Equipment - Public Works	288,933	565,000	590,000
Public Safety - Sheriff	1,810,586	1,863,800	1,984,947
Sheriff - Corrections	476,925	524,075	562,520
Juvenile Detention	2,340	10,000	10,000
Emergency Management	233,929	320,913	296,963
Local Emergency Planning Committee	143	3,000	3,000
Joint Services Building	5,673	6,000	6,000
Agricultural Appropriations	69,000	71,000	72,000
Culture and Recreation Appropriations	236,750	236,250	239,000
Coffey County Lake	135,792	148,200	158,400
Landfill	9,768	120,000	102,687
Recycling	177,539	213,400	206,000
Household Hazardous Waste	5,487	10,000	10,000
Lake Region Solid Waste Authority	4,000	4,000	4,600
Social Services for Aged and Poor	606,000	533,155	520,000
Fiber Optic Construction	385,136	600,000	600,000
Capital Outlay Projects	1,063,387	2,050,000	2,250,000
Community Improvement	36,507	110,089	1,807,000
Solid Waste Closure Care	0	0	1,155,147
Operating Transfers to	3,167,284	2,247,726	2,247,726
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	12,738,393	14,862,836	18,417,271
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,738,393	14,862,836	18,417,271
Unencumbered Cash Balance Dec 31	2,493,049	4,264,711	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	14,718,954	16,940,747	18,417,271
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,417,271
Tax Required			13,181,449
Delinquent Comp Rate: 0.2%			28,999
Amount of 2018 Ad Valorem Tax			13,210,448

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
County Commision			
Personal Services	165,600	176,504	180,283
Contractual Services	6,394	11,875	11,875
Commodities	707	2,450	2,450
Capital Outlay	0	400	400
Total	172,701	191,229	195,008
County Clerk			
Personal Services	153,508	185,683	178,600
Contractual Services	2,619	6,000	6,000
Commodities	5,111	6,000	6,000
Capital Outlay	0	4,500	4,500
Total	161,237	202,183	195,100
County Treasurer			
Personal Services	184,105	221,718	236,500
Contractual Services	3,068	4,000	4,200
Commodities	3,170	4,000	4,000
Capital Outlay	1,624	2,850	4,400
Total	191,968	232,568	249,100
County Attorney			
Personal Services	154,738	168,159	172,364
Contractual Services	10,265	15,850	15,850
Commodities	2,242	2,000	2,000
Capital Outlay	154	800	800
Reimbursed Expense	0	(20,000)	(20,000)
Total	167,398	166,809	171,014
Register of Deeds			
Personal Services	118,686	130,200	131,000
Contractual Services	2,493	4,000	4,000
Commodities	2,362	4,500	4,500
Capital Outlay	211	500	500
Reimbursed Expense	0	(3,200)	
Total	123,753	136,000	140,000
Unified Court			
Contractual Services	93,814	113,500	116,700
Commodities	6,061	10,000	6,000
Capital Outlay	56,098	25,000	25,000
Reimbursed Expense	(8,020)	(1,676)	
Total	147,952	146,824	147,700
Courthouse General			
Personal Services	88,793	132,426	121,800
Contractual Services	501,902	629,574	615,000
Commodities	31,274	70,000	70,000
Capital Outlay	98,049	145,000	145,000
Reimbursed Expense	(84)	(14,524)	
Total	719,935	962,476	951,800
Airport			
Contractual Services	260,000	285,000	310,000
Total	260,000	285,000	310,000
	1,944,943	2,323,089	2,359,722

Total - Page 7b

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Appraiser			
Personal Services	479,771	596,469	635,314
Contractual Services	19,603	22,000	24,000
Commodities	9,143	18,000	18,000
Capital Outlay	3,613	25,000	25,000
Reimbursed Expense	(15)		
Total	512,116	661,469	702,314
County Counselor			
Personal Services	65,101	66,219	67,545
Contractual Services	1,040	4,450	4,450
Total	66,141	70,669	71,995
Election			
Personal Services	102,489	134,276	113,600
Contractual Services	20,030	35,000	20,000
Commodities	1,397	10,000	10,000
Capital Outlay	0	170,000	170,000
Reimbursed Expense	0	0	
Total	123,916	349,276	313,600
Janitor			
Personal Services	124,234	137,100	151,400
Contractual Services	79	3,875	4,000
Commodities	10,509	17,000	15,000
Capital Outlay	0	5,000	5,000
Total	134,821	162,975	175,400
Technology			
Personal Services	118,821	147,900	131,400
Contractual Services	8,776	12,850	12,850
Commodities	1,804	8,500	8,500
Capital Outlay	10,716	10,500	10,500
Reimbursed Expense	(8,630)		
Total	131,487	179,750	163,250
Technology Training & Equipment			
Contractual Services	61,981	110,000	110,000
Commodities	0	0	
Capital Outlay	32,586	124,000	120,000
Reimbursed Expense	0	(4,000)	
Total	94,567	230,000	230,000
Wellness Program			
Personal Services	0	12,200	21,000
Contractual Services	8,364	25,800	42,000
Commodities	8,120	2,000	2,000
Capital Outlay	14,733	0	0
Total	31,217	40,000	65,000
Kansas Legal Services			
Contractual Services	8,000	9,000	10,000
Total	8,000	9,000	10,000
Total - Page7c	1,102,265	1,703,139	1,731,559

See accompanying summary of significant forecast assumptions and accountants' compilation report
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FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Construction - Public Works			
Asphalt Program	976,005	1,200,000	1,500,000
Total	976,005	1,200,000	1,500,000
Equipment - Public Works			
Equipment	288,933	565,000	590,000
Total	288,933	565,000	590,000
Public Safety - Sheriff			
Personal Services	1,302,885	1,413,000	1,609,000
Contractual Services	134,684	136,000	136,000
Commodities	231,360	175,000	185,000
Capital Outlay	156,349	152,800	286,500
Reimbursed Expense	(14,691)	(13,000)	(231,553)
Total	1,810,586	1,863,800	1,984,947
Sheriff - Corrections			
Personal Services	361,818	400,000	432,000
Contractual Services	85,024	81,000	81,000
Commodities	23,393	16,200	16,800
Capital Outlay	6,690	26,875	32,720
Reimbursed Expense	(1)		
Total	476,925	524,075	562,520
Juvenile Detention			
Contractual Services	2,340	10,000	10,000
Total	2,340	10,000	10,000
Emergency Management			
Personal Services	192,342	226,088	226,388
Contractual Services	13,734	30,800	30,800
Commodities	13,165	11,825	11,825
Capital Outlay	16,439	52,200	27,950
Reimbursed Expense	(1,750)	0	
Total	233,929	320,913	296,963
Local Emergency Planning Committee			
Contractual Services	0	3,000	3,000
Commodities	143	0	
Total	143	3,000	3,000
Joint Services Building			
Contractual Services	5,663	6,000	6,000
Commodities	10	0	
Capital Outlay		0	
Total	5,673	6,000	6,000
Total - Page7d	3,794,534	4,492,788	4,953,430

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Agricultural Appropriations			
Conservation District	42,000	44,000	45,000
Fair	15,000	15,000	15,000
R C & D	2,000	2,000	2,000
Fair Building	10,000	10,000	10,000
Total	69,000	71,000	72,000
Culture and Recreation Appropriations			
SOS Appropriation	5,750	5,250	6,000
Parks and Recreation	225,000	225,000	225,000
Arts Council	6,000	6,000	8,000
Total	236,750	236,250	239,000
Coffey County Lake			
Personal Services	128,738	139,000	147,000
Contractual Services	1,464	1,200	1,400
Commodities	5,591	7,000	7,000
Capital Outlay	0	1,000	3,000
Total	135,792	148,200	158,400
Landfill			
Contractual Services	9,768	20,000	20,000
Reimbursed Expenses to Solid Waste	0	100,000	82,687
Total	9,768	120,000	102,687
Recycling			
Personal Services	126,730	136,900	142,500
Contractual Services	16,912	25,000	25,000
Commodities	33,897	35,000	35,000
Capital Outlay	0	51,500	3,500
Reimbursements	0	(35,000)	
Total	177,539	213,400	206,000
Household Hazardous Waste			
Personal Services	0	0	
Contractual Services	4,980	6,000	6,000
Commodities	507	3,500	3,500
Capital Outlay	0	500	500
Total	5,487	10,000	10,000
Lake Region Solid Waste Authority			
Contractual Services	4,000	4,000	4,600
Total	4,000	4,000	4,600
Social Services for Aged and Poor			
Transportation	284,000	210,405	210,000
Resource Council	0	0	1,500
CASA	4,500	4,500	10,000
Agency of Aging	77,500	78,250	77,500
Housing Authority	240,000	240,000	221,000
Total	606,000	533,155	520,000
Fiber Optic Construction			
Contractual Services	385,136	600,000	600,000
Total	385,136	600,000	600,000
Total - Page 7e	1,629,473	1,936,005	1,912,687

Total - Page7e

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Capital Outlay Projects			
Capital Outlay	63,387	989,000	1,250,000
Cities Infrastructure	1,000,000	1,000,000	1,000,000
Capital Outlay - Reimbursed Expenses to Emergency Telephone Fund	0	61,000	0
Total	1,063,387	2,050,000	2,250,000
Community Improvement			
Contractual Services	36,507	110,089	1,807,000
Total	36,507	110,089	1,807,000
Solid Waste Closure Care			
Capital Outlay	0	0	1,155,147
Total	0	0	1,155,147
Operating Transfers to			
Special Capital Improvement Fund	806,000	2,247,726	2,247,726
Special Equipment Reserve Fund	272,039	0	
Risk Management Reserve Fund	215,000	0	
GIS Reserve Fund	46,252	0	
Technology Office Reserve Fund	110,000	0	
Community Improvement Reserve Fund	1,517,993	0	
Fiber Optic System Construction Fund	200,000	0	
Total	3,167,284	2,247,726	2,247,726
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 7f	4,267,178	4,407,815	7,459,873
Total - Page 7b	1,944,943	2,323,089	2,359,722
Total - Page 7c	1,102,265	1,703,139	1,731,559
Total - Page 7d	3,794,534	4,492,788	4,953,430
Total - Page 7e	1,629,473	1,936,005	1,912,687
Total Detail Expenditures**	12,738,393	14,862,836	18,417,271

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

See accompanying summary of significant forecast assumptions and accountants' compilation report

Adopted Budget
Road & Bridge

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Maintenance			
Personal Services	2,069,792	2,399,845	2,485,550
Contractual Services	926,370	947,820	958,350
Commodities	1,715,313	2,197,000	2,267,000
Capital Outlay	38,160	62,000	62,000
Reimbursed Expense	-329,216	0	0
Total	4,420,420	5,606,665	5,772,900
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	4,420,420	5,606,665	5,772,900

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

See accompanying summary of significant forecast assumptions and accountants' compilation report
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Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	991,056	992,958	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,961	2,405	2,188
Motor Vehicle Tax	18,317	18,936	17,872
Recreational Vehicle Tax	880	890	855
16/20 M Vehicle Tax	473	995	1,069
Commercial Vehicle Tax	1,685	1,964	1,589
Watercraft Tax	0	224	203
In Lieu of Tax	1,403	1,375	1,370
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,015,774	1,019,747	25,146
Resources Available:	1,015,774	1,019,747	25,146
Expenditures:			
Public Safety			
Appropriation	1,015,774	1,019,747	1,019,747
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,015,774	1,019,747	1,019,747
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,019,747	1,019,747	1,019,747
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,019,747
		Tax Required	994,601
		Delinquent Comp Rate: 0.2%	2,188
		Amount of 2018 Ad Valorem Tax	996,789

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	135	135
Receipts:			
Ad Valorem Tax	29,487	29,334	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	80	71	64
Motor Vehicle Tax	540	560	528
Recreational Vehicle Tax	26	26	25
16/20 M Vehicle Tax	35	29	32
Commercial Vehicle Tax	50	58	47
Watercraft Tax	0	7	6
In Lieu of Tax	42	40	40
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,260	30,125	742
Resources Available:	30,260	30,260	877
Expenditures:			
Agriculture			
Appropriation	30,125	30,125	30,125
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	30,125	30,125	30,125
Unencumbered Cash Balance Dec 31	135	135	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	30,125	30,125	30,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,125
		Tax Required	29,248
		Delinquent Comp Rate: 0.2%	64
		Amount of 2018 Ad Valorem Tax	29,312

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,017	41,521	39,814
Receipts:			
Ad Valorem Tax	224,900	299,263	xxxxxxxxxxxxxxxxxx
Delinquent Tax	573	521	592
Motor Vehicle Tax	3,968	4,289	5,386
Recreational Vehicle Tax	191	202	258
16/20 M Vehicle Tax	256	225	322
Commercial Vehicle Tax	365	445	479
Watercraft Tax	0	51	61
In Lieu of Tax	318	297	300
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	850	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	231,421	305,293	7,398
Resources Available:	234,438	346,814	47,212
Expenditures:			
Economic Development			
Personal Services	88,524	95,100	98,000
Contractual Services	26,916	55,600	65,610
Commodities	2,134	3,800	4,050
Capital Outlay	49,343	152,500	148,550
Operating Transfers to:			
Community Improvement Reserve Fund	26,000	0	0
Risk Management Reserve Fund	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	192,917	307,000	316,210
Unencumbered Cash Balance Dec 31	41,521	39,814	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	232,000	307,000	316,210
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	316,210
		Tax Required	268,998
		Delinquent Comp Rate: 0.2%	592
		Amount of 2018 Ad Valorem Tax	269,590

Adopted Budget

Employee Benefits	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	153,107	310,110	260,304
Receipts:			
Ad Valorem Tax	3,648,376	4,252,029	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,891	8,567	9,578
Motor Vehicle Tax	65,258	69,723	76,531
Recreational Vehicle Tax	3,135	3,277	3,660
16/20 M Vehicle Tax	3,750	3,665	4,578
Commercial Vehicle Tax	6,002	7,230	6,806
Watercraft Tax	0	825	868
In Lieu of Tax	5,165	4,878	5,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,740,576	4,350,194	107,021
Resources Available:	3,893,684	4,660,304	367,325
Expenditures:			
General Government			
Health Insurance	1,537,294	2,300,000	2,520,976
KPERS	598,703	900,000	900,000
Social Security	512,613	600,000	700,000
Unemployment	11,488	25,000	25,000
Workmen's Compensation	115,797	300,000	300,000
Health Savings	212,560	275,000	275,000
Reimbursed Expenses	-4,882	0	
Operating Transfers to			
Risk Management Reserve	600,000	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,583,573	4,400,000	4,720,976
Unencumbered Cash Balance Dec 31	310,110	260,304	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	3,905,000	4,400,000	4,720,976
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,720,976
		Tax Required	4,353,651
		Delinquent Comp Rate: 0.2%	9,578
		Amount of 2018 Ad Valorem Tax	4,363,229

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	162,428	170,622	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	410	389	386
Motor Vehicle Tax	2,964	3,099	3,071
Recreational Vehicle Tax	142	146	147
16/20 M Vehicle Tax	169	163	184
Commercial Vehicle Tax	273	321	273
Watercraft Tax	0	37	35
In Lieu of Tax	230	223	230
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	166,617	175,000	4,326
Resources Available:	166,617	175,000	4,326
Expenditures:			
Agriculture			
Appropriation	166,617	175,000	180,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	166,617	175,000	180,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	166,838	175,000	180,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,000
		Tax Required	175,674
Delinquent Comp Rate:		0.2%	386
		Amount of 2018 Ad Valorem Tax	176,060

Adopted Budget Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	143,444	200,519	111,333
Receipts:			
Ad Valorem Tax	343,847	350,538	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	846	863	775
Motor Vehicle Tax	6,573	6,568	6,309
Recreational Vehicle Tax	316	309	302
16/20 M Vehicle Tax	319	345	377
Commercial Vehicle Tax	605	681	561
Watercraft Tax	0	78	72
In Lieu of Tax	487	491	485
Federal and State Grants	45,430	32,000	32,000
Service Fees	187,243	130,150	145,000
Sale of Surplus Property	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	585,665	522,023	185,881
Resources Available:	729,109	722,542	297,214
Expenditures:			
Health			
Personal Services	326,633	384,069	416,593
Contractual Services	24,299	41,050	41,250
Commodities	167,705	172,850	171,600
Capital Outlay	9,953	13,240	19,890
Reimbursed Expense	0	0	
Operating Transfers to			
Special Equipment Reserve Fund	0	0	0
Risk Management Reserve Fund	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	528,590	611,209	649,333
Unencumbered Cash Balance Dec 31	200,519	111,333	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	570,455	611,209	649,333
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	649,333
		Tax Required	352,119
Delinquent Comp Rate:		0.2%	775
		Amount of 2018 Ad Valorem Tax	352,894

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	269,380	272,681	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	684	653	626
Motor Vehicle Tax	4,973	5,145	4,908
Recreational Vehicle Tax	239	242	235
16/20 M Vehicle Tax	275	270	294
Commercial Vehicle Tax	457	534	436
Watercraft Tax	0	61	56
In Lieu of Tax	381	373	380
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			0
Total Receipts	276,391	279,959	6,935
Resources Available:	276,391	279,959	6,935
Expenditures:			
Culture and Recreation			
Appropriation	276,391	279,959	291,565
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			0
Total Expenditures	276,391	279,959	291,565
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	277,325	279,959	291,565
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.2%			
Amount of 2018 Ad Valorem Tax			

Adopted Budget Hospital Maintenance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,002,044	994,069	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,806	1,531	2,188
Motor Vehicle Tax	11,659	19,150	17,892
Recreational Vehicle Tax	560	900	856
16/20 M Vehicle Tax	736	1,007	1,070
Commercial Vehicle Tax	1,072	1,986	1,591
Watercraft Tax	0	227	203
In Lieu of Tax	1,419	877	1,400
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			0
Total Receipts	1,019,296	1,019,747	25,200
Resources Available:	1,019,296	1,019,747	25,200
Expenditures:			
Health			
Appropriation	1,019,296	1,019,747	1,019,747
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			0
Total Expenditures	1,019,296	1,019,747	1,019,747
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,019,747	1,019,747	1,019,747
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.2%			
Amount of 2018 Ad Valorem Tax			

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	996,559	1,013,127	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,733	2,469	2,403
Motor Vehicle Tax	18,810	19,040	18,235
Recreational Vehicle Tax	904	895	872
16/20 M Vehicle Tax	1,169	1,001	1,091
Commercial Vehicle Tax	1,730	1,974	1,622
Watercraft Tax	0	225	207
In Lieu of Tax	1,411	1,410	1,410
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,023,315	1,040,141	25,840
Resources Available:	1,023,315	1,040,141	25,840
Expenditures:			
Culture and Recreation			
Appropriation	1,023,315	1,040,141	1,117,912
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,023,315	1,040,141	1,117,912
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,026,141	1,040,141	1,117,912
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,117,912
		Tax Required	1,092,072
Delinquent Comp Rate:		0.2%	2,403
Amount of 2018 Ad Valorem Tax			1,094,475

Adopted Budget Library Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	182,419	182,857	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	499	454	406
Motor Vehicle Tax	3,448	3,482	3,291
Recreational Vehicle Tax	166	164	157
16/20 M Vehicle Tax	217	183	197
Commercial Vehicle Tax	317	361	293
Watercraft Tax	0	41	37
In Lieu of Tax	258	258	258
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	187,325	187,800	4,639
Resources Available:	187,325	187,800	4,639
Expenditures:			
Culture and Recreation			
Appropriation	187,325	187,800	189,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	187,325	187,800	189,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	187,800	187,800	189,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	189,000
		Tax Required	184,361
Delinquent Comp Rate:		0.2%	406
Amount of 2018 Ad Valorem Tax			184,767

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	53	0
Receipts:			
Ad Valorem Tax	85,462	80,217	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	210	193	507
Motor Vehicle Tax	1,468	1,628	1,444
Recreational Vehicle Tax	71	77	69
16/20 M Vehicle Tax	87	86	86
Commercial Vehicle Tax	135	169	128
Watercraft Tax	0	19	16
In Lieu of Tax	121	110	120
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	87,553	82,499	2,370
Resources Available:	87,553	82,552	2,370
Expenditures:			
Health			
Appropriation	87,500	82,552	90,684
Appropriation Mental Wellness	0	0	142,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	87,500	82,552	232,684
Unencumbered Cash Balance Dec 31	53	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	87,500	85,000	232,684
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			232,684
Tax Required			230,314
Delinquent Comp Rate: 0.2%			507
Amount of 2018 Ad Valorem Tax			230,821

Adopted Budget Intellectual Disability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	681	227	0
Receipts:			
Ad Valorem Tax	152,932	152,934	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	422	379	339
Motor Vehicle Tax	2,888	2,918	2,753
Recreational Vehicle Tax	139	137	132
16/20 M Vehicle Tax	182	153	165
Commercial Vehicle Tax	266	303	245
Watercraft Tax	0	35	31
In Lieu of Tax	216	216	216
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	157,046	157,075	3,881
Resources Available:	157,727	157,302	3,881
Expenditures:			
Health			
Appropriation	157,500	157,302	157,500
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	157,500	157,302	157,500
Unencumbered Cash Balance Dec 31	227	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	157,500	157,500	157,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			157,500
Tax Required			153,619
Delinquent Comp Rate: 0.2%			338
Amount of 2018 Ad Valorem Tax			153,957

See accompanying summary of significant forecast assumptions and accountants' compilation report

Coffey County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	128,775	160,388	87,882
Receipts:			
Ad Valorem Tax	412,317	445,605	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,097	905	981
Motor Vehicle Tax	6,896	7,874	8,020
Recreational Vehicle Tax	331	370	384
16/20 M Vehicle Tax	542	414	480
Commercial Vehicle Tax	634	817	713
Watercraft Tax	0	93	91
In Lieu of Tax	584	516	580
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	422,400	456,594	11,249
Resources Available:	551,175	616,982	99,131
Expenditures:			
Agriculture			
Personal Services	173,174	198,100	199,000
Contractual Services	14,722	25,000	25,000
Commodities	429,857	400,000	400,000
Capital Outlay	0	6,000	6,000
Reimbursed Expense	-226,967	-150,000	-150,000
Operating Transfer to			
Special Noxious Weed Fund	0	50,000	65,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	390,787	529,100	545,000
Unencumbered Cash Balance Dec 31	160,388	87,882	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	479,100	529,100	545,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			545,000
Tax Required			445,869
Delinquent Comp Rate: 0.2%			981
Amount of 2018 Ad Valorem Tax			446,850

Adopted Budget Special Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,476,505	1,274,620	608,208
Receipts:			
Ad Valorem Tax	244,896	377,495	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,132	920	912
Motor Vehicle Tax	7,009	4,672	6,794
Recreational Vehicle Tax	336	220	325
16/20 M Vehicle Tax	448	246	406
Commercial Vehicle Tax	645	484	604
Watercraft Tax	0	55	77
In Lieu of Tax	347	524	300
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	254,813	384,616	9,418
Resources Available:	1,731,318	1,659,236	617,626
Expenditures:			
Public Works			
Personal Services	176,706	198,328	190,600
Contractual Services	183,464	599,100	560,082
Commodities	101,852	226,600	262,600
Capital Outlay	2,086	27,000	19,000
Reimbursed Expense	-7,410	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	456,698	1,051,028	1,032,282
Unencumbered Cash Balance Dec 31	1,274,620	608,208	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,065,861	1,051,028	1,032,282
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,032,282
Tax Required			414,656
Delinquent Comp Rate: 0.2%			912
Amount of 2018 Ad Valorem Tax			415,568

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,949	11,868	12,635
Receipts:			
Local Alcoholic Liquor Tax	919	767	841
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	919	767	841
Resources Available:	11,868	12,635	13,476
Expenditures:			
Health			
Contractual Services	0	0	13,476
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	13,476
Unencumbered Cash Balance Dec 31	11,868	12,635	0
2017/2018/2019 Budget Authority Amount:	12,346	13,465	13,476

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,661	3,642	3,526
Receipts:			
Local Alcoholic Liquor Tax	481	384	841
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	481	384	841
Resources Available:	4,142	4,026	4,367
Expenditures:			
Culture and Recreation			
Contractual Services	500	500	4,367
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	500	500	4,367
Unencumbered Cash Balance Dec 31	3,642	3,526	0
2017/2018/2019 Budget Authority Amount:	5,090	4,419	4,367

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	267,261	267,261	317,261
Receipts:			
Operating Transfers from			
Noxious Weed Fund	0	50,000	50,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	50,000	50,000
Resources Available:	267,261	317,261	367,261
Expenditures:			
Agriculture			
Capital Outlay	0	0	367,261
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	367,261
Unencumbered Cash Balance Dec 31	267,261	317,261	0
2017/2018/2019 Budget Authority Amount:	217,261	267,261	367,261

Adopted Budget

Emergency Telephone Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	56,991	88,732	88,732
Receipts:			
Emergency Telephone Tax	70,739	64,000	64,000
Reimbursed Expenses from General Fund	0	61,000	0
Interest on Idle Funds	502	70	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	71,241	125,070	64,000
Resources Available:	128,232	213,802	152,732
Expenditures:			
Public Safety			
Contractual Services	37,250	60,000	60,000
Capital Outlay	2,250	65,070	92,732
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,500	125,070	152,732
Unencumbered Cash Balance Dec 31	88,732	88,732	0
2017/2018/2019 Budget Authority Amount:	169,324	125,070	152,732

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention Promotion	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	27,704	24,846	23,846
Receipts:			
Transient Guest Tax	17,142	20,000	17,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,142	20,000	17,000
Resources Available:	44,846	44,846	40,846
Expenditures:			
Economic Development			
Contractual Services	20,000	21,000	19,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,000	21,000	19,000
Unencumbered Cash Balance Dec 31	24,846	23,846	21,846
2017/2018/2019 Budget Authority Amount:	24,500	21,000	19,000

Adopted Budget

Solid Waste	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	38,892	5,115	363
Receipts:			
Service Fees	0	160,000	0
Landfill Fees	215,013	30,000	215,000
Reimbursed Expenses from General Fund	0	100,000	82,687
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	215,013	290,000	297,687
Resources Available:	253,906	295,115	298,050
Expenditures:			
Sanitation			
Personal Services	191,736	185,452	188,750
Contractual Services	27,050	43,300	43,300
Commodities	25,292	59,000	59,000
Capital Outlay	4,738	7,000	7,000
Reimbursed Expense	-26	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	248,790	294,752	298,050
Unencumbered Cash Balance Dec 31	5,115	363	0
2017/2018/2019 Budget Authority Amount:	287,489	294,752	298,050

See accompanying summary of significant forecast assumptions and accountants' compilation report

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Jacob's Creek Sewer District	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	214,750	217,762	224,179
Receipts:			
Ad Valorem Tax	3,966	3,700	3,700
Delinquent Tax	1,262	4,800	1,265
Service Fees	4,867	5,000	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,095	13,500	9,965
Resources Available:	224,845	231,262	234,144
Expenditures:			
General Government			
Contractual Services	6,777	6,777	7,000
Commodities	306	306	350
Sanitation			0
Contractual Services	0	0	226,794
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,083	7,083	234,144
Unencumbered Cash Balance Dec 31	217,762	224,179	0
2017/2018/2019 Budget Authority Amount:	228,210	235,750	234,144

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report

(Only the actual budget year for 2017 is to be shown)

(5) Fund Name:

(4) Fund Name:

(3) Fund Name:

(5) Fund Name:

****Note:** These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountants' compilation report

2019

See accompanying summary of significant forecast assumptions and accountants' compilation report.
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NOTICE OF BUDGET HEARING

The governing body of
Coffey County
will meet on August 13, 2018 at 10:30 AM at Coffey County Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Coffey County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	12,738,393	25.399	14,862,836	27.815	18,417,271	13,210,448	23.940
Road & Bridge	5,020,420	9.965	5,606,665	5.215	5,772,900	4,641,170	8.411
Ambulance	1,015,774	1.983	1,019,747	1.864	1,019,747	996,789	1.806
Conservation District	30,125	0.059	30,125	0.055	30,125	29,312	0.053
Economic Development	192,917	0.450	307,000	0.562	316,210	269,590	0.489
Employee Benefits	3,583,573	7.300	4,400,000	7.979	4,720,976	4,363,229	7.907
Extension Council	166,617	0.033	175,000	0.320	180,000	176,060	0.319
Health	528,590	0.688	611,209	0.658	649,333	352,894	0.640
Historical Society	276,391	0.539	279,959	0.512	291,565	285,256	0.517
Hospital Maintenance	1,019,296	2.005	1,019,747	1.866	1,019,747	996,735	1.806
Library	1,023,315	1.994	1,040,141	1.901	1,117,912	1,094,475	1.983
Library Employee Benefits	187,325	0.365	187,800	0.343	189,000	184,767	0.335
Mental Health	87,500	0.171	82,552	0.151	232,684	230,821	0.418
Intellectual Disability	157,500	0.306	157,302	0.287	157,500	153,957	0.279
Noxious Weed	390,787	0.825	529,100	0.837	545,000	446,850	0.810
Special Bridge	456,698	0.490	1,051,028	0.709	1,032,282	415,568	0.753
Special Alcohol Program					13,476		
Special Parks & Recreation	500		500		4,367		
Special Noxious Weed					367,261		
Emergency Telephone Service	39,500		125,070		152,732		
Tourism & Convention Promotion	20,000		21,000		19,000		
Solid Waste	248,790		294,752		298,050		
Jacob's Creek Sewer District	7,083		7,083		234,144		
Non-Budgeted Funds-A	1,294,945						
Non-Budgeted Funds-B	104,517						
Non-Budgeted Funds-C	17,010						
Non-Budgeted Funds-D	22,926						
Non-Budgeted Funds-E	29,203						
Totals	28,659,695	52.572	31,808,616	51.074	36,781,282	27,847,920	50.466
Less: Transfers	4,400,935		2,297,726		2,312,726		
Net Expenditure	24,258,760		29,510,890		34,468,556		
Total Tax Levied	26,500,579		27,273,494		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	501,381,009		534,057,191		551,826,382		

Outstanding Indebtedness, January 1, G.O. Bonds	2016	2017	2018
Revenue Bonds	0	0	0
Other	806,916	1,518,995	1,215,305
Lease Pur. Princ.	0	0	0
Total	806,916	1,518,995	1,215,305

*Tax rates are expressed in mills

Coffey County Rural Fire District No. 1	931,604	1.819	979,235	1.79	1,001,971	979,878	1.772
Assessed Valuation	502,353,919		535,105,273		552,958,530		

Angie Kirchner
Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report
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Coffey County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2018 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 23, 2018, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were calculated by utilizing the adopted 2018 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 99.78% of the amount of taxes levied for 2018.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were based upon the forecasted results of operations for the year ending December 31, 2018. With the exception of the items listed below, receipts and expense amounts from 2018 were used for 2019.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and are calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

Expenses

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.

